

**Amendments to the Specification**

Please replace paragraph [0035] with the following rewritten paragraph:

[0035] In the embodiment, the exhaust valve 4 is opened after the intake stroke until the in-cylinder pressure becomes equal to or higher than the pressure within the exhaust passage, more specifically, after the intake stroke until the moment just before the in-cylinder pressure becomes equal to the pressure within the exhaust passage so as to improve the fuel efficiency of the internal combustion engine. When it is determined that there is a possibility of improving the fuel efficiency by increasing the compression ratio of the combustion chamber 8, for example, when the required torque is smaller than a predetermined value, the exhaust ~~vale~~ valve 4 is opened after the intake stroke until the in-cylinder pressure becomes equal to or higher than the pressure within the exhaust passage, more specifically, after the intake stroke until the moment just before the in-cylinder pressure becomes equal to the pressure within the exhaust passage.